

BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }
EDWARD CARROLL SIBLEY and }
ISABELLE BOND SIBLEY }

Appearances:

For Appellants: Edward Carroll Sibley

For Respondent: W. M. Walsh, Assistant Franchise
Tax Commissioner

O P I N I O N

This appeal is made pursuant to Section 18593 of the Revenue and Taxation Code (formerly Section 19 of the Personal Income Tax Act) from the action of the Franchise Tax Commissioner in overruling the protests of Edward Carroll Sibley and Isabelle Bond Sibley to proposed assessments of additional personal income tax in the amounts of \$18.07, \$34.78 and \$20.03 for the taxable years 1936, 1937 and 1938, respectively.

The proposed assessments of additional tax resulted from the disallowance by the Commissioner, in whole or in part, of certain deductions from gross income claimed by the Appellants as business expenses or losses. The position of the Appellants could be sustained only upon the establishing by them of certain facts as respects each of the expenses or losses. The Appellants have not, however, availed themselves of the opportunities offered to them to appear before us in support of their appeal and have not otherwise submitted evidence establishing the facts essential to their position. Under these circumstances, the action of the Commissioner must be sustained.

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to Section 18595 of the Revenue and Taxation Code, that the action of Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protests of Edward Carroll Sibley and Isabelle Bond Sibley to proposed assessments of additional personal income tax in the amounts of \$18.07, \$34.78 and \$20.03 for the taxable years 1936, 1937 and 1938, respectively, be and the same is hereby sustained.

Appeal of Edward Carroll Sibley and
Isabeile Bond Sibley

Done at San Francisco, California, this 10th day of
March, 1948, by the State Board of Equalization.

Wm. G. Bonelli, Chairman
J. H. Quinn, Member
J. L. Seawell, Member
Geo. R. Reilly, Member
Thomas H. Kuchel, Member

ATTEST: Dixwell L. Pierce, Secretary